

IN THE CLAIMS

For the convenience of the Examiner, all pending claims of the present Application are shown below whether or not an amendment has been made.

1. **(Currently Amended)** A method for tracking spend, comprising:
receiving a plurality of accounts payable items, each accounts payable item being associated with one of a plurality of general ledger codes;
associating more than one of the plurality of general ledger codes with an associated one of a plurality of purchasing categories;
identifying at least one of the plurality of general ledger codes which does not include an associated one of the plurality of purchasing categories;
displaying unallocated ~~spend~~ accounts payable items associated with the at least one of the general ledger codes to a user; and
receiving, from the user, information regarding a proper correlation of the ~~spend~~ unallocated accounts payable items within the plurality of purchasing categories.

2. **(Currently Amended)** The method of Claim 1, wherein the purchasing categories comprise suppliers associated with the ~~spend~~ accounts payable items, and further comprising:
receiving, from the user, an identification of additional suppliers previously not identified with the accounts payable items; and
associating each of the additional suppliers with at least one of the ~~spend~~ accounts payable items.

3. **(Original)** The method of Claim 1, wherein the plurality of accounts payable items include a plurality of non-discretionary spend items, and a plurality of discretionary spend items, and further comprising:
associating each of the plurality of discretionary spend items with a respective one of the plurality of purchasing categories.

4. **(Currently Amended)** The method of ~~Claim 1~~ Claim 3, wherein the respective purchasing category comprises a supplier associated with the discretionary spend items.

5. **(Currently Amended)** The method of ~~Claim 1~~ Claim 3, wherein the respective purchasing category comprises a type of goods or services associated with the discretionary spend items.

6. **(Currently Amended)** The method of ~~Claim 1~~ Claim 3, wherein the respective purchasing category corresponds to a business unit associated with the discretionary spend items.

7. **(Original)** The method of Claim 3, further comprising associating each of the plurality of discretionary spend items with a respective one of a plurality of types of goods or services.

8. **(Original)** The method of Claim 7, further comprising associating each of the plurality of discretionary spend items with a respective one of a plurality of types of businesses.

9. **(Currently Amended)** The method of ~~Claim 1~~ Claim 3, wherein the purchasing categories comprise first purchasing categories, and further comprising associating each of the plurality of discretionary spend items with second purchasing categories.

10. **(Currently Amended)** The method of ~~Claim 1~~ Claim 3, wherein the purchasing categories comprise first purchasing categories, and further comprising associating each of the plurality of discretionary spend items with second and third purchasing categories.

11. **(Original)** The method of Claim 10, wherein the first purchasing categories comprise suppliers associated with the discretionary spend items, the second purchasing categories comprise types of goods or services associated with the discretionary spend items, and the third respective spend categories comprise business units associated with the discretionary spend items.

12. **(Original)** The method of Claim 1, further comprising:
identifying one or more general ledger codes which are likely to include one or more of a plurality of non-discretionary spend items; and
presenting each of the plurality of accounts payable items that are associated with the one or more general ledger codes to a user for analysis.

13. **(Currently Amended)** Logic encoded in media for tracking spend, the logic being operable to:

receive a plurality of accounts payable items, each accounts payable item being associated with one of a plurality of general ledger codes;

associate more than one of the plurality of general ledger codes with an associated one of a plurality of purchasing categories;

identify at least one of the plurality of general ledger codes which does not include an associated one of the plurality of purchasing categories;

display unallocated ~~spend~~ accounts payable items associated with the at least one of the general ledger codes to a user; and

receive, from the user, information regarding a proper correlation of the ~~spend~~ unallocated accounts payable items within the plurality of purchasing categories.

14. **(Currently Amended)** The logic encoded in media of Claim 13, wherein the purchasing categories comprise suppliers associated with the ~~spend~~ accounts payable items, and the logic being further operable to:

receive, from the user, an identification of additional suppliers previously not identified with the accounts payable items; and

associate each of the additional suppliers with at least one of the ~~spend~~ accounts payable items.

15. **(Original)** The logic encoded in media of Claim 13, wherein the plurality of accounts payable items include a plurality of non-discretionary spend items, and a plurality of discretionary spend items, and the logic being further operable to:

associate each of the plurality of discretionary spend items with a respective one of the plurality of purchasing categories.

16. **(Original)** The logic encoded in media of Claim 15, wherein the logic is further operable to associate each of the plurality of discretionary spend items with a respective one of a plurality of types of goods or services.

17. **(Original)** The logic encoded in media of Claim 13, wherein the logic is further operable to:

identify one or more general ledger codes which are likely to include one or more of a plurality of non-discretionary spend items; and

present each of the plurality of accounts payable items that are associated with the one or more general ledger codes to a user for analysis.

18. **(Currently Amended)** A system for tracking spend, comprising:
means for receiving a plurality of accounts payable items, each accounts payable item being associated with one of a plurality of general ledger codes;
means for associating more than one of the plurality of general ledger codes with an associated one of a plurality of purchasing categories;
means for identifying at least one of the plurality of general ledger codes which does not include an associated one of the plurality of purchasing categories;
means for displaying unallocated ~~spend~~ accounts payable items associated with the at least one of the general ledger codes to a user; and
means for receiving, from the user, information regarding a proper correlation of the ~~spend~~ unallocated accounts payable items within the plurality of purchasing categories.

19. **(Currently Amended)** The system of Claim 18, wherein the purchasing categories comprise suppliers associated with the ~~spend~~ accounts payable items, and further comprising:
means for receiving, from the user, an identification of additional suppliers previously not identified with the accounts payable items; and
means for associating each of the additional suppliers with at least one of the ~~spend~~ accounts payable items.

20. **(Currently Amended)** The system of Claim 19, ~~wherein~~ further comprising:
means for identifying one or more general ledger codes which are likely to include one or more of a plurality of non-discretionary spend items; and
means for presenting each of the plurality of accounts payable items that are associated with the one or more general ledger codes to a user for analysis.